

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Duneland School Corporation (6470)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$15,302,893	\$15,295,575	\$15,502,670	\$15,329,156	0.0%	-1.1%
Group Health Insurance	222	\$2,730,204	\$2,533,795	\$3,163,901	\$3,137,437	3.5%	-0.8%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$1,172,212	\$3,014,762	NA	157.2%
Non - Certified Salaries	120	\$1,586,959	\$1,747,198	\$1,812,734	\$1,800,343	3.2%	-0.7%
Teacher Retirement Fund, After 7-1-95	216	\$998,350	\$1,346,267	\$1,139,699	\$1,211,203	5.0%	6.3%
Social Security Certified	212	\$1,137,799	\$1,142,165	\$1,149,948	\$1,131,487	-0.1%	-1.6%
Textbooks	630	\$1,374,176	\$384,125	\$455,348	\$714,814	-15.1%	57.0%
Computer Hardware	741	\$308,893	\$264,713	\$430,467	\$697,219	22.6%	62.0%
Content	747	\$437,840	\$529,788	\$513,934	\$470,151	1.8%	-8.5%
Operational Supplies	611	\$298,089	\$295,088	\$340,865	\$318,711	1.7%	-6.5%
Pre-2008 Object Code - Temporary Salaries	130	\$319,487	\$322,846	\$328,199	\$269,634	-4.2%	-17.8%
Other Employee Benefits	241 - 290	\$121,818	\$131,110	\$143,727	\$160,052	7.1%	11.4%
Social Security Noncertified	211	\$116,425	\$129,091	\$133,318	\$131,891	3.2%	-1.1%
Public Employees Retirement Fund	214	\$82,212	\$125,176	\$115,242	\$126,001	11.3%	9.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$168,103	\$203,998	\$135,820	\$110,419	-10.0%	-18.7%
Travel	580	\$27,971	\$22,380	\$31,591	\$86,191	32.5%	172.8%
Other Group Insurance Authorized by Statute	224	\$82,006	\$86,870	\$84,891	\$85,109	0.9%	0.3%
Workers Compensation Insurance	225	\$178,271	\$114,168	\$106,932	\$84,920	-16.9%	-20.6%
Library Books	640	\$28,483	\$29,721	\$52,372	\$72,850	26.5%	39.1%
Other Professional and Technical Services	319	\$24,788	\$25,006	\$12,731	\$63,967	26.7%	402.4%
Equipment	730	\$6,729	\$145	\$1,791	\$54,439	68.7%	2939.8%
Wireless Equipment	743	\$64,121	\$45,461	\$54,776	\$47,905	-7.0%	-12.5%
Other Supplies and Materials	615, 660 - 689	\$21,463	\$25,146	\$48,759	\$44,718	20.1%	-8.3%
Other Technology Hardware	746	\$157,334	\$72,071	\$79,936	\$42,976	-27.7%	-46.2%
Group Life Insurance	221	\$20,533	\$35,264	\$36,555	\$37,095	15.9%	1.5%
Miscellaneous Objects	876 - 899	\$2,761,437	\$2,771,396	\$1,651,427	\$34,271	-66.6%	-97.9%
Periodicals	650	\$8,898	\$7,155	\$15,452	\$18,891	20.7%	22.3%
Dues and Fees	810	\$18,630	\$37,700	\$14,447	\$14,677	-5.8%	1.6%
Instructional Programs Improvement Services	312	\$2,000	\$0	\$17,959	\$14,463	64.0%	-19.5%
Rentals	440	\$3,311	\$1,527	\$1,435	\$4,983	10.8%	247.2%
Connectivity	744	\$0	\$0	\$0	\$3,464	NA	NA
Unemployment Insurance	230	\$9,922	\$3,137	\$1,373	\$2,090	-32.3%	52.2%
Postage and Postage Machine Rental	532	\$46,714	\$229,656	\$3,192	\$1,932	-54.9%	-39.5%
Professional Development	748	\$9,571	\$17,815	\$14,400	\$1,676	-35.3%	-88.4%
Instruction Services	311	\$0	\$0	\$0	\$1,500	NA	NA
Other Purchased Services	593	\$0	\$0	\$1,165	\$940	NA	-19.3%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$811	NA	NA
Awards	875	\$0	\$0	\$100	\$200	NA	100.0%
Insurance	520	\$331	\$387	\$501	\$146	-18.5%	-70.9%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Printing and Binding	550	\$296	\$329	\$625	\$0	-100.0%	-100.0%
Land and Easements	710	\$0	\$0	\$1,197	\$0	NA	-100.0%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$40	\$0	NA	-100.0%
Student Academic Achievement Total		\$28,456,055	\$27,976,269	\$28,771,731	\$29,343,493	0.8%	2.0%
Student Instructional Support							
Certified Salaries	110	\$1,893,228	\$1,930,809	\$1,932,025	\$1,898,598	0.1%	-1.7%
Non - Certified Salaries	120	\$476,755	\$477,653	\$452,270	\$475,397	-0.1%	5.1%
Group Health Insurance	222	\$460,496	\$405,354	\$479,327	\$448,230	-0.7%	-6.5%
Licensed Employees	135	\$282,732	\$297,048	\$307,053	\$332,123	4.1%	8.2%
Teacher Retirement Fund, After 7-1-95	216	\$151,898	\$198,633	\$164,251	\$171,562	3.1%	4.5%
Other Employee Benefits	241 - 290	\$147,821	\$167,527	\$166,631	\$142,849	-0.9%	-14.3%
Social Security Certified	212	\$138,599	\$141,387	\$141,648	\$138,527	0.0%	-2.2%
Public Employees Retirement Fund	214	\$81,316	\$112,593	\$98,247	\$108,800	7.6%	10.7%
Social Security Noncertified	211	\$54,566	\$56,063	\$54,424	\$57,763	1.4%	6.1%
Other Group Insurance Authorized by Statute	224	\$13,935	\$14,032	\$14,308	\$14,314	0.7%	0.0%
Equipment	730	\$0	\$0	\$0	\$9,847	NA	NA
Operational Supplies	611	\$4,710	\$7,786	\$10,052	\$8,844	17.1%	-12.0%
Group Life Insurance	221	\$3,069	\$6,948	\$7,527	\$7,720	25.9%	2.6%
Other Professional and Technical Services	319	\$95	\$0	\$13,383	\$7,491	198.0%	-44.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$12,726	\$16,919	\$10,567	\$7,371	-12.8%	-30.2%
Travel	580	\$4,580	\$2,641	\$2,765	\$5,109	2.8%	84.8%
Workers Compensation Insurance	225	\$5,884	\$23,659	\$6,800	\$3,500	-12.2%	-48.5%
Dues and Fees	810	\$910	\$730	\$723	\$185	-32.9%	-74.4%
Official Bond Premiums	525	\$0	\$1,456	\$0	\$0	NA	NA
Student Instructional Support Total		\$3,733,319	\$3,861,239	\$3,862,000	\$3,838,229	0.7%	-0.6%
Overhead and Operational							
Non - Certified Salaries	120	\$5,779,008	\$5,603,787	\$5,555,928	\$5,550,115	-1.0%	-0.1%
Group Health Insurance	222	\$1,549,220	\$1,287,102	\$1,516,541	\$1,441,727	-1.8%	-4.9%
Light and Power - Other Than Heating and Cooling	625	\$1,191,505	\$1,247,800	\$1,343,472	\$1,403,105	4.2%	4.4%
Food Purchases	614	\$1,186,583	\$1,273,154	\$1,270,728	\$1,235,806	1.0%	-2.7%
Public Employees Retirement Fund	214	\$581,219	\$790,718	\$670,602	\$717,811	5.4%	7.0%
Vehicles	731	\$530,343	\$582,216	\$548,186	\$694,085	7.0%	26.6%
Repairs and Maintenance Services	430	\$162,796	\$152,446	\$133,087	\$487,966	31.6%	266.7%
Operational Supplies	611	\$318,052	\$440,459	\$451,745	\$425,133	7.5%	-5.9%
Social Security Noncertified	211	\$433,023	\$423,993	\$419,898	\$418,332	-0.9%	-0.4%
Gasoline and Lubricants	613	\$477,101	\$499,934	\$476,042	\$389,824	-4.9%	-18.1%

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						Compound Annual Growth	Percent Change 2014 to 2015
Insurance	520	\$327,497	\$372,376	\$391,591	\$389,233	4.4%	-0.6%
Heating and Cooling for Buildings - Gas	622	\$269,235	\$345,484	\$505,304	\$372,869	8.5%	-26.2%
Certified Salaries	110	\$242,762	\$245,422	\$270,475	\$270,080	2.7%	-0.1%
Water and Sewage	411	\$233,420	\$243,015	\$241,202	\$226,028	-0.8%	-6.3%
Pre-2008 Object Code - Temporary Salaries	130	\$177,107	\$181,154	\$174,417	\$151,366	-3.9%	-13.2%
Workers Compensation Insurance	225	\$103,232	\$167,061	\$173,141	\$131,472	6.2%	-24.1%
Other Supplies and Materials	615, 660 - 689	\$121,471	\$113,756	\$122,907	\$117,275	-0.9%	-4.6%
Other Employee Benefits	241 - 290	\$59,011	\$79,861	\$96,172	\$89,711	11.0%	-6.7%
Equipment	730	\$481,753	\$608,079	\$421,161	\$85,588	-35.1%	-79.7%
Nonlicensed Employees	136	\$71,443	\$70,190	\$81,339	\$80,100	2.9%	-1.5%
Removal of Refuse and Garbage	412	\$75,859	\$86,333	\$48,807	\$79,061	1.0%	62.0%
Other Purchased Services	593	\$0	\$0	\$14,005	\$63,494	NA	353.4%
Other Purchased Property Services	490 - 499	\$15,766	\$19,957	\$85,167	\$61,333	40.4%	-28.0%
Awards	875	\$0	\$0	\$0	\$51,765	NA	NA
Overtime Salaries	140	\$19,446	\$29,391	\$43,221	\$47,726	25.2%	10.4%
Telephone	531	\$40,378	\$33,858	\$42,297	\$39,786	-0.4%	-5.9%
Content	747	\$0	\$0	\$78,223	\$39,414	NA	-49.6%
Other Professional and Technical Services	319	\$0	\$272	\$38,982	\$36,504	NA	-6.4%
Travel	580	\$24,383	\$29,647	\$38,213	\$31,185	6.3%	-18.4%
Construction Services	450	\$0	\$0	\$0	\$30,850	NA	NA
Other Communication Services	533 - 539	\$0	\$0	\$9,495	\$29,750	NA	213.3%
Miscellaneous Objects	876 - 899	\$18,383	\$5,634	\$12,251	\$29,139	12.2%	137.9%
Teacher Retirement Fund, After 7-1-95	216	\$11,955	\$15,369	\$27,811	\$28,359	24.1%	2.0%
Staff Services	314	\$29,942	\$5,795	\$5,712	\$28,172	-1.5%	393.2%
Other Group Insurance Authorized by Statute	224	\$26,073	\$25,593	\$24,776	\$25,089	-1.0%	1.3%
Board of Education Services	318	\$10,988	\$17,871	\$11,258	\$24,621	22.3%	118.7%
Board Member Compensation	115	\$17,056	\$18,148	\$19,516	\$19,416	3.3%	-0.5%
Tires and Repairs	612	\$40,688	\$90,366	\$39,088	\$18,232	-18.2%	-53.4%
Social Security Certified	212	\$16,727	\$17,443	\$19,359	\$18,011	1.9%	-7.0%
Dues and Fees	810	\$14,625	\$8,156	\$37,309	\$16,561	3.2%	-55.6%
Wireless Equipment	743	\$0	\$0	\$10,000	\$15,190	NA	51.9%
Group Life Insurance	221	\$7,474	\$12,107	\$12,052	\$11,902	12.3%	-1.2%
Other Technology Hardware	746	\$0	\$0	\$27,000	\$11,550	NA	-57.2%
Rentals	440	\$5,866	\$4,943	\$7,283	\$11,373	18.0%	56.2%
Postage and Postage Machine Rental	532	\$5,729	\$5,290	\$16,030	\$9,829	14.4%	-38.7%
Connectivity	744	\$53,529	\$35,325	\$31,725	\$5,827	-42.6%	-81.6%
Unemployment Insurance	230	\$0	\$0	\$929	\$4,923	NA	429.9%
Advertising	540	\$2,160	\$2,151	\$4,110	\$3,173	10.1%	-22.8%
Official Bond Premiums	525	\$0	\$495	\$611	\$3,029	NA	395.7%
Student Transportation Services	510	\$1,989	\$3,386	\$2,393	\$2,166	2.1%	-9.5%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$1,993	\$1,033	NA	-48.2%
Bank Service Charges	871	\$646	\$385	\$372	\$974	10.8%	161.7%
Periodicals	650	\$0	\$0	\$4,406	\$700	NA	-84.1%
Computer Hardware	741	\$5,602	\$28,641	\$54,450	\$0	-100.0%	-100.0%
Telecommunications Equipment	745	\$0	\$9,300	\$36,785	\$0	NA	-100.0%
Pupil Services	313	\$1,263	\$1,062	\$901	\$0	-100.0%	-100.0%
Printing and Binding	550	\$0	\$0	\$14,015	\$0	NA	-100.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,867	\$5,050	\$168	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$14,746,177	\$15,239,976	\$15,684,651	\$15,477,765	1.2%	-1.3%
Non Operational							
Redemption of Principal	831	\$0	\$0	\$3,500,000	\$7,190,000	NA	105.4%
Construction Services	450	\$3,010,727	\$1,581,413	\$2,841,706	\$2,515,195	-4.4%	-11.5%
Interest	832	\$0	\$0	\$919,415	\$1,657,153	NA	80.2%
Rentals	440	\$1,824,714	\$1,702,974	\$1,809,714	\$1,079,903	-12.3%	-40.3%
Equipment	730	\$663,305	\$781,213	\$668,256	\$685,813	0.8%	2.6%
Improvements Other Than Buildings	715	\$361,822	\$186,728	\$260,620	\$471,558	6.8%	80.9%
Certified Salaries	110	\$294,060	\$292,450	\$276,596	\$300,399	0.5%	8.6%
Non - Certified Salaries	120	\$180,889	\$180,377	\$203,613	\$189,126	1.1%	-7.1%
Other Professional and Technical Services	319	\$71,430	\$12,668	\$77,992	\$133,584	16.9%	71.3%
Repairs and Maintenance Services	430	\$67,362	\$94,675	\$80,834	\$63,855	-1.3%	-21.0%
Teacher Retirement Fund, After 7-1-95	216	\$22,168	\$27,652	\$19,944	\$23,860	1.9%	19.6%
Social Security Certified	212	\$21,775	\$21,755	\$20,490	\$22,000	0.3%	7.4%
Travel	580	\$12,888	\$19,231	\$10,680	\$17,884	8.5%	67.5%
Dues and Fees	810	\$13,031	\$10,525	\$13,813	\$16,775	6.5%	21.4%
Other Technology Hardware	746	\$0	\$0	\$0	\$15,000	NA	NA
Social Security Noncertified	211	\$13,556	\$13,461	\$15,263	\$14,356	1.4%	-5.9%
Public Employees Retirement Fund	214	\$3,721	\$4,557	\$3,858	\$3,730	0.1%	-3.3%
Operational Supplies	611	\$3,744	\$320	\$4,667	\$1,418	-21.5%	-69.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,940	\$2,548	\$1,783	\$1,289	-9.7%	-27.7%
Buildings	720	\$73,563	\$8,795	\$14,540	\$0	-100.0%	-100.0%
Other Supplies and Materials	615. 660 - 689	\$0	\$30,797	\$0	\$0	NA	NA
Miscellaneous Objects	876 - 899	\$10,669,311	\$9,789,414	\$5,416,031	\$0	-100.0%	-100.0%
Textbooks	630	\$17,438	\$24,355	\$82,154	\$0	-100.0%	-100.0%
Professional Development	748	\$34,060	\$16,221	\$499	\$0	-100.0%	-100.0%
Staff Services	314	\$0	\$500	\$0	\$0	NA	NA
Non Operational Total		\$17,361,504	\$14,802,630	\$16,242,465	\$14,402,897	-4.6%	-11.3%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Grand Total		\$64,297,056	\$61,880,114	\$64,560,847	\$63,062,383	-0.5%	-2.3%